

ANNUAL REPORT

OF

Name: LAFARGE MUNICIPAL WATER AND SEWER UTILITY

Principal Office: P.O. BOX 39

LAFARGE, WI 54639

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854 Madison, WI 53707-7854 (608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I VIRGINIA BILEK		of
(Person responsible for acco	ounts)	
LAFARGE MUNICIPAL WATER AND SEWER	UTILITY	, certify that I
(Utility Name)		
am the person responsible for accounts; that I have examined knowledge, information and belief, it is a correct statement of the period covered by the report in respect to each and every responsible.	he business and affairs o	•
	03/30/2000	
(Signature of person responsible for accounts)	(Date)	
UTILITY CLERK		
(Title)		

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LAFARGE MUNICIPAL WATER AND SEWER UTILITY

Utility Address: P.O. BOX 39

LAFARGE, WI 54639

When was utility organized? 1/1/1906

Report any change in name:

Effective Date: Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: VIRGINIA BILEK

Title: UTILITY CLERK BOOKEEPER

Office Address:

P.O. BOX 39

LAFARGE, WI 54639

Telephone: (608) 625 - 2333 **Fax Number:** (608) 625 - 2800

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: KIESLING ASSOCIATES LLP

Title:

Office Address: KIESLING ASSOCIATES LLP

117 WEST COURT STREET

P.O. BOX 271

VIROQUA, WI 54665

Telephone: (608) 637 - 2082 **Fax Number:** (608) 637 - 3021

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:
Fax Number:
E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: KIESLING ASSOCIATES LLP

Title:

Office Address: KIESLING ASSOCIATES LLP

117 WEST COURT STREET

P.O. BOX 271

VIROQUA, WI 54665

Telephone: (608) 637 - 2082 **Fax Number:** (608) 637 - 3021

E-mail Address:

Date of most recent audit report: 2/25/2000

Period covered by most recent audit: YEAR ENDED DECEMBER 31,1999

Names and titles of utility management including manager or superintendent:

Name: WAYNE CARPENTER

Title: PUBLIC WORKS MANAGER

Office Address:

P.O. BOX 39

LAFARGE, WI 54639

Telephone: (608) 625 - 2333 **Fax Number:** (608) 625 - 2800

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

STEVE DONOVAN, TRUSTEE
HARLAN ERLANDSON, PRESIDENT
LARRY GABRIELSON, TRUSTEE
RANDY HEISEL, TRUSTEE
GORDON LEE, TRUSTEE
DOUG MULLER, TRUSTEE
BEN RASTALL, TRUSTEE

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? YES

Date of Ordinance: 6/17/1967

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:		
Contact Person:		
Title:		
Telephone:		
Fax Number:		
E-mail Address:		
Contract/Agreeme	ent beginning-ending dates:	

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			,
Operating Revenues (400)	265,804	268,030	1
Operating Expenses:			
Operation and Maintenance Expense (401)	125,182	136,344	2
Depreciation Expense (403)	85,259	84,484	3
Amortization Expense (404)	0	0	4
Taxes (408)	38,356	35,921	5
Total Operating Expenses	248,797	256,749	
Net Operating Income	17,007	11,281	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income OTHER INCOME	17,007	11,281	_
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	5,663	6,627	- 9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	5,663	6,627	_
Total Income	22,670	17,908	
MISCELLANEOUS INCOME DEDUCTIONS	,	,	
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	_
Income Before Interest Charges	22,670	17,908	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	31,776	29,025	13
Amortization of Debt Discount and Expense (428)	1,690	1,690	_ 14
Amortization of Premium on DebtCr. (429)			15
Interest on Debt to Municipality (430)	0	0	_ 16
Other Interest Expense (431)	0	0	17
Interest Charged to ConstructionCr. (432)			_ 18
Total Interest Charges	33,466	30,715	
Net Income	(10,796)	(12,807)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	134,912	147,719	19
Balance Transferred from Income (433)	(10,796)	(12,807)	_ 20
Miscellaneous Credits to Surplus (434)	2,477	0	21
Miscellaneous Debits to SurplusDebit (435)	0	0	_ 22
Appropriations of SurplusDebit (436)	0	0	23
Appropriations of Income to Municipal FundsDebit (439)	0	0	_ 24
Total Unappropriated Earned Surplus End of Year (216)	126,593	134,912	

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INCOME STATEMENT ACCOUNT DETAILS

- 1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):	•	
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		_
NONE		2
Total (Acct. 413):	0	_
Nonoperating Rental Income (418):		_
NONE		3
Total (Acct. 418):	0	_
Interest and Dividend Income (419):		_
INTEREST EARNED ON RESTRICTED FUNDS AND TEMPORARY INVESTMENTS	5,663	_ 4
Total (Acct. 419):	5,663	_
Miscellaneous Nonoperating Income (421):		_
NONE		5
Total (Acct. 421):	0	_
Miscellaneous Amortization (425):		
NONE		_ 6
Total (Acct. 425):	0	_
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	_
Miscellaneous Credits to Surplus (434):		
PRIOR PERIOD ADJUSTMENT	2,477	_ 8
Total (Acct. 434):	2,477	_
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)Debit:	0	_
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		_ 10
Total (Acct. 436)Debit:	0	_
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)Debit:	0	_

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)		
Revenues (account 415)						0	1
Costs and Expenses of Merchandising,	Jobbing and	Contract Wor	·k (416):				
Cost of merchandise sold						0	2
Payroll						0	3
Materials						0	4
Taxes						0	5
Other (list by major classes):							
NONE						0	6
Total costs and expenses	0	0	0	()	0	
Net income (or loss)	0	0	0	()	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- 1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
- 2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	103,294	0	162,510	0	265,804	1
Less: interdepartmental sales	537		939	0	1,476	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	848				848	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	101,909	0	161,571	0	263,480	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,697,570	3,698,261	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	786,727	702,539	2
Net Utility Plant	2,910,843	2,995,722	-
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	187,271	206,263	7
Total Other Property and Investments	187,271	206,263	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	46,031	18,079	8
Temporary Cash Investments (132)	35,268		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	16,749	16,344	11
Other Accounts Receivable (143)	642	643	12
Accumulated Provision for Uncollectible AccountsCr. (144)	0	0	13
Receivables from Municipality (145)	14,563	9,627	14
Materials and Supplies (150)	11,909	11,743	15
Prepayments (165)	2,202	1,933	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	127,364	58,369	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	21,263	22,954	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	21,263	22,954	
Total Assets and Other Debits	3,246,741	3,283,308	:

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	381,119	382,119	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	126,593	134,912	23
Total Proprietary Capital	507,712	517,031	
LONG-TERM DEBT			
Bonds (221)	410,000	410,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	151,234	161,178	26
Total Long-Term Debt	561,234	571,178	-
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,155	13,645	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	30,171	28,064	31
Interest Accrued (237)	14,023	14,023	32
Other Current and Accrued Liabilities (238)	1,466	1,564	33
Total Current and Accrued Liabilities	46,815	57,296	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	-
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,130,980	2,137,803	_ 38
Total Liabilities and Other Credits	3,246,741	3,283,308	=

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,623,337	2,074,233	0	C) '
Utility Plant Purchased or Sold (391)					_ :
Utility Plant in Process of Reclassification (392)					;
Utility Plant Leased to Others (393)					
Property Held for Future Use (394)					_
Construction Work in Progress (395)					(
Utility Plant Acquisition Adjustments (396)					
Other Utility Plant Adjustments (397)					
Total Utility Plant	1,623,337	2,074,233	0	0	_
Accumulated Provision for Depreciation and Ame	ortization:				-
Accumulated Provision for Depreciation of Utility Plant in Service (110)	59,608	727,119	0	C) !
Total Accumulated Provision	59,608	727,119	0	0	
Net Utility Plant	1,563,729	1,347,114	0	0	<u>-</u>
		<u>"</u>	·	·	_

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

- 1. Report the amounts charged in the operating sections to Depreciation Expense (403).
- 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- 3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- 4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)
Balance first of year	30,988	671,551			702,539
Credits During Year					
Accruals:					
Charged depreciation expense (403)	29,115	56,144			85,259
Depreciation expense on meters					
charged to sewer (see Note 3)	576	(576)			0
Accruals charged other					
accounts (specify):					
					0
Salvage					0
Other credits (specify):					
					0
Total credits	29,691	55,568	0	0	85,259
Debits during year					
Book cost of plant retired	425	0			425
Cost of removal					0
Other debits (specify):					
audit adjustments	646				646
Total debits	1,071	0	0	0	1,071
Balance End of Year	59,608	727,119	0	0	786,727
Composite Depreciation Rate?	No	No			
If yes, what is the rate?					

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- 1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
- 2. Other items may be grouped by classes of property.
- 3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify): NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	-
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	_
Deductions:	_	
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	11,909	11,743	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	11,909	11,743	=

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

	Written O	off During Year		
Debt Issue to Which Related (a)	Amount (b)	Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181) 1996 MORTAGE REVENUE BONDS	1,690	428	21,263	 1
Total			21,263	
Unamortized premium on debt (251)		=		
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Amount (b)
382,119 1
(1,000) 2
381,119

BONDS (ACCT. 221)

- 1. Report hereunder information required for each separate issue of bonds.
- 2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- 3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

	Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
BONDS		08/01/1996	08/01/2015	5.00%	410,000	1
		7	Гotal Bonds (A	ccount 221):	410,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

- 1. Report each class of debt included in Accounts 223, 224 and 231.
- 2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- 3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)				_	
STATE OF WI BOARD OF COMMISSIONERS	04/15/1994	03/15/2014	5.00%	41,823	1
STATE OF WI BOARD OF COMMISSIONERS	09/16/1994	03/15/2014	5.00%	24,431	2
STATE OF WI BOARD OF COMMISSIONERS	10/31/1994	03/15/2014	5.00%	15,305	3
STATE OF WI BOARD OF COMMISSIONERS	03/10/1995	03/15/2014	5.00%	9,484	4
STATE OF WI BOARD OF COMMISSIONERS	11/27/1995	03/15/2014	5.00%	6,455	5
1998 NOTE	11/09/1998	11/09/2001	5.55%	53,736	6
Total for Account 224				151,234	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)
Balance first of year	28,064
Accruals:	
Charged water department expense	33,954
Charged electric department expense	
Charged sewer department expense	4,402
Other (explain):	
NONE	
Total Accruals and other credits	38,356
Taxes paid during year:	
County, state and local taxes	32,370
Social Security taxes	3,578
PSC Remainder Assessment	301
Other (explain):	
NONE	
Total payments and other debits	36,249
Balance end of year	30,171

INTEREST ACCRUED (ACCT. 237)

- 1. Report below interest accrued on each utility obligation.
- 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	d Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrue Balance End of Year (e)	⊧d
Bonds (221)					
1996 MRB'S	9,600	9,600	9,600	9,600	1
Subtotal	9,600	9,600	9,600	9,600	•
Advances from Municipality (223)					•
NONE	0			0	2
Subtotal	0	0	0	0	•
Other long-Term Debt (224)					•
STATE OF WI BOARD OF COMMISSIONERS	4,423	4,423	4,423	4,423	3
1998 NOTE	0	17,753	17,753	0	4
Subtotal	4,423	22,176	22,176	4,423	•
Notes Payable (231)					•
NONE	0			0	5
Subtotal	0	0	0	0	•
Total	14,023	31,776	31,776	14,023	•

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

		Elect	ric				
Particulars (a)	Water (b)	Distribution (c)	Other (d)	Sewer (e)	Gas (f)	Total (g)	
Balance First of Year	1,115,829	0	0	1,021,974	0	2,137,803	1
Add credits during year:							
For Services						0	2
For Mains				14,300		14,300	3
Other (specify): NONE						0	4
Deduct charges (specify):							
AMORTIZATION OF GRANTS				21,123		21,123	5
Balance End of Year	1,115,829	0	0	1,015,151	0	2,130,980	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,094,496			816,457		1,910,953	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	•	1
Total (Acct. 123):	0	-
Other Investments (124): NONE		2
Total (Acct. 124):	0	_
Special Funds (125):		
BOND RESERVE	94,778	3
REDEMPTION	36,857	4
DEPRECIATION RESERVE	55,636	5
Total (Acct. 125):	187,271	_
Notes Receivable (141): NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		_
Water	5,526	7
Electric	,	8
Sewer (Regulated)	11,223	9
Other (specify):		
NONE		_ 10
Total (Acct. 142):	16,749	_
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work	642	_ 12
Other (specify):		
NONE		13
Total (Acct. 143):	642	_
Receivables from Municipality (145):		
ELECTRIC - WATER AND SEWER SHARE OF FORFEITED DISCOUNT	1,848	_ 14
MUNI - ADDITIONAL HYDRANT RENTAL AND PUBLIC FIRE PROTECTION	12,715	15
Total (Acct. 145):	14,563	_
Prepayments (165):		
PREPAID INSURANCE	2,202	_ 16
Total (Acct. 165):	2,202	_
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	_

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	End of Year (b)
Other Deferred Debits (183):	
NONE	18
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	19
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	20
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

- 1. The data used in calculating rate base are averages.
- 2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
- 3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						_
Utility Plant in Service	1,623,682	0	2,074,233	0	3,697,915	1
Materials and Supplies	11,826	0	0	0	11,826	2
Other (specify): NONE					0	3
Less Average:						
Reserve for Depreciation	45,298	0	699,335	0	744,633	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,115,829	0	1,018,562	0	2,134,391	6
Other (specify): NONE					0	7
Average Net Rate Base	474,381	0	356,336	0	830,717	-
Net Operating Income	(12,987)	0	29,994	0	17,007	8
Net Operating Income as a percent of						
Average Net Rate Base	-2.74%	N/A	8.42%	N/A	2.05%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

- 1. The data used in calculating proprietary capital are averages.
- 2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)		
Average Proprietary Capital		_	
Capital Paid in by Municipality	381,619	1	
Appropriated Earned Surplus	0	2	
Unappropriated Earned Surplus	130,752	3	
Other (Specify): NONE		4	
Total Average Proprietary Capital	512,371		
Net Income			
Net Income	(10,796)	5	

NONE

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:
1. Acquisitions.
NONE
2. Leaseholder changes.
NONE
3. Extensions of service.
NONE
4. Estimated changes in revenues due to rate changes.
NONE
5. Obligations incurred or assumed, excluding commercial paper.
NONE
6. Formal proceedings with the Public Service Commission.
NONE
7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

(KA LETTERHEAD)

To the Village Board
La Farge Municipal Water and Sewer Utility
La Farge, Wisconsin 54639

We have compiled the balance sheets of the La Farge Municipal Water and Sewer Utility as of December 31, 1999 and 1998, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

KIESLING ASSOCIATES LLP Viroqua, Wisconsin March 31, 2000

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 18 2000

Ms. Virginia Bilek, Utility Clerk Bookkeeper La Farge Municipal Water and Sewer Utility P.O. Box 39 Lafarge, WI 54639-0039

1999 Analytical Review DWCCA-2960-ELE

Dear Ms. Bilek:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\no prob
CEM.doc

cc: Mr. Harlan, Erlandson, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues Sales of Water		
Sales of Water (460-467)	102,446	1
Total Sales of Water	102,446	•
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	848	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	848	
Total Operating Revenues	103,294	•
Operation and Maintenenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	33,458	5
General Operating Expenses (680-690)	18,328	6
Total Operation and Maintenenance Expenses	51,786	•
Other Operating Expenses		
Depreciation Expense (403)	29,115	7
Amortization Expense (404)		8
Taxes (408)	35,380	9
Total Other Operating Expenses	64,495	
Total Operating Expenses	116,281	•
NET OPERATING INCOME	(12,987)	:

WATER OPERATING REVENUES - SALES OF WATER

- 1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- 2. Report estimated gallons for unmetered sales.
- 3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
- 4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				•
Residential	308	11,648	51,347	4
Commercial	48	3,661	12,768	5
Industrial	0	0	0	6
Total Metered Sales to General Customers (461)	356	15,309	64,115	•
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		36,353	8
Other Sales to Public Authorities (464)	1	549	1,441	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	84	537	12
Total Sales of Water	360	15,942	102,446	_

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Thousands of
Customer Name Point of Delivery Gallons Sold Revenues
(a) (b) (c) (d)

NONE

OTHER OPERATING REVENUES (WATER)

- 1. Report revenues relating to each account and fully describe each item using other than the account title.
- 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- 3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Public Fire Protection Service (463): Amount billed (usually per rate schedule F-1) Amount billed (usually per rate schedule F-1) Wholesale fire protection billed Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1) Other (specify): NONE Total Public Fire Protection Service (463) Forfeited Discounts (470): Customer late payment charges 0 Other (specify): NONE Total Forfeited Discounts (470) 0 Other Water Revenues (474): Return on net investment in meters charged to sewer department 848 Other (specify): NONE Total Other Water Revenues (474) Amortization of Construction Grants (475): NONE	Particulars (a)	Amount (b)	
Amount billed (usually per rate schedule F-1) Wholesale fire protection billed Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1) Other (specify): NONE Total Public Fire Protection Service (463) Forfeited Discounts (470): Customer late payment charges Other (specify): NONE Total Forfeited Discounts (470) Other Water Revenues (474): Return on net investment in meters charged to sewer department Authorization of Construction Grants (475): NONE NONE Total Other Water Revenues (474): Return on Construction Grants (475): NONE		. ,	
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1) Other (specify): NONE Total Public Fire Protection Service (463) Forfeited Discounts (470): Customer late payment charges 0 Other (specify): NONE Total Forfeited Discounts (470) 0 Other Water Revenues (474): Return on net investment in meters charged to sewer department 848 Other (specify): NONE Total Other Water Revenues (474) 848 Amortization of Construction Grants (475): NONE		36,353	1
BW-1) Other (specify): Total Public Fire Protection Service (463) 36,353 Forfeited Discounts (470): Customer late payment charges 0 Other (specify): NONE Return on net investment in meters charged to sewer department 848 Other (specify): NONE Total Other Water Revenues (474) 848 Amortization of Construction Grants (475): NONE	Wholesale fire protection billed	·	_ 2
NONE Total Public Fire Protection Service (463) Forfeited Discounts (470): Customer late payment charges Other (specify): NONE Total Forfeited Discounts (470) Other Water Revenues (474): Return on net investment in meters charged to sewer department Other (specify): NONE Total Other Water Revenues (474) Amortization of Construction Grants (475): NONE			3
Forfeited Discounts (470): Customer late payment charges 0 Other (specify): NONE Total Forfeited Discounts (470) 0 Other Water Revenues (474): Return on net investment in meters charged to sewer department 848 Other (specify): NONE Total Other Water Revenues (474) 848 Amortization of Construction Grants (475): NONE			4
Customer late payment charges 0 Other (specify): NONE Total Forfeited Discounts (470) 0 Other Water Revenues (474): Return on net investment in meters charged to sewer department 848 Other (specify): NONE Total Other Water Revenues (474) 848 Amortization of Construction Grants (475): NONE	Total Public Fire Protection Service (463)	36,353	_
Other (specify): NONE Total Forfeited Discounts (470) Other Water Revenues (474): Return on net investment in meters charged to sewer department 848 Other (specify): NONE Total Other Water Revenues (474) Amortization of Construction Grants (475): NONE	Forfeited Discounts (470):		•
Total Forfeited Discounts (470) Other Water Revenues (474): Return on net investment in meters charged to sewer department Other (specify): NONE Total Other Water Revenues (474) Amortization of Construction Grants (475): NONE	Customer late payment charges	0	5
Other Water Revenues (474): Return on net investment in meters charged to sewer department Other (specify): NONE Total Other Water Revenues (474) Amortization of Construction Grants (475): NONE			- 6
Return on net investment in meters charged to sewer department Other (specify): NONE Total Other Water Revenues (474) Amortization of Construction Grants (475): NONE	Total Forfeited Discounts (470)	0	-
Other (specify): NONE Total Other Water Revenues (474) Amortization of Construction Grants (475): NONE	Other Water Revenues (474):		-
NONE Total Other Water Revenues (474) Amortization of Construction Grants (475): NONE	Return on net investment in meters charged to sewer department	848	7
Amortization of Construction Grants (475): NONE			- 8
NONE	Total Other Water Revenues (474)	848	-
NONE	Amortization of Construction Grants (475):	,	-
Total Assemblation of Operationalism Operator (ATE)	· ·		9
Total Amortization of Construction Grants (475)	Total Amortization of Construction Grants (475)	0	_

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
PLANT OPERATION AND MAINTENANCE EXPENSES	
Salaries and Wages (600)	14,711
Purchased Water (610)	
Fuel or Power Purchased for Pumping (620)	3,058
Chemicals (630)	2,838
Supplies and Expenses (640)	305
Repairs of Water Plant (650)	12,315
Transportation Expenses (660)	231
Total Plant Operation and Maintenance Expenses	33,458
GENERAL OPERATING EXPENSES	2.000
Administrative and General Salaries (680)	3,260
Office Supplies and Expenses (681)	894
Outside Services Employed (682)	672
Insurance Expense (684)	1,640
Employees Pensions and Benefits (686)	10,970
Regulatory Commission Expenses (688)	
Miscellaneous General Expenses (689)	892
Uncollectible Accounts (690)	
Total General Operating Expenses	18,328
Total Operation and Maintenance Expenses	51,786

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
		0.4.400	
Property Tax Equivalent		34,196	_ 1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		242	2
Net property tax equivalent		33,954	,
Social Security		1,275	3
PSC Remainder Assessment		151	4
Other (specify):			
NONE			. 5
Total tax expense		35,380	

PROPERTY TAX EQUIVALENT (WATER)

- 1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- 2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- 3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- 4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
- 5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- 6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
- 7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)
County name			Vernon			1
SUMMARY OF TAX RATES		·				2
State tax rate	mills		0.198612			3
County tax rate	mills		5.399536			4
Local tax rate	mills		7.226287			
School tax rate	mills		13.197230			6
Voc. school tax rate	mills		2.144110			7
Other tax rate - Local	mills		0.000000			8
Other tax rate - Non-Local	mills		0.000000			9
Total tax rate	mills		28.165775			10
Less: state credit	mills		2.255683			11
Net tax rate	mills		25.910092			12
PROPERTY TAX EQUIVALENT CALC	ULATIC	N				13
Local Tax Rate	mills		7.226287			14
Combined School Tax Rate	mills		15.341340			15
Other Tax Rate - Local	mills		0.000000			16
Total Local & School Tax	mills		22.567627			17
Total Tax Rate	mills		28.165775			18
Ratio of Local and School Tax to Tota	I dec.		0.801243			19
Total tax net of state credit	mills		25.910092			20
Net Local and School Tax Rate	mills		20.760277			21
Utility Plant, Jan. 1	\$	1,624,028	1,624,028			22
Materials & Supplies	\$	11,743	11,743			23
Subtotal	\$	1,635,771	1,635,771			24
Less: Plant Outside Limits	\$	0	0			25
Taxable Assets	\$	1,635,771	1,635,771			26
Assessment Ratio	dec.		1.006989			27
Assessed Value	\$	1,647,203	1,647,203			28
Net Local & School Rate	mills		20.760277			29
Tax Equiv. Computed for Current Yea	r \$	34,196	34,196			30
Tax Equivalent per 1994 PSC Report	\$	15,887				31
Any lower tax equivalent as authorized						32
by municipality (see note 6)	\$					33
Tax equiv. for current year (see note	6) \$	34,196				34

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WATER UTILITY PLANT IN SERVICE

- 1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
- 4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		_ 2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0_	-
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	6,010		_ 4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		_ 6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	211,009		_ 8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		_ 10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	217,019	0	_
PUMPING PLANT			
Land and Land Rights (320)	200		12
Structures and Improvements (321)	78,392		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		_ 15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	75,606		 17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		 19
Other Pumping Equipment (328)	1,927		20
Total Pumping Plant	156,125	0	_
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	16,029		23
Total Water Treatment Plant	16,029	0	
	<u> </u>		_
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	13,731		_ 24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			6,010 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			211,009 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			<u> </u>
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	217,019
PUMPING PLANT Land and Land Rights (320)			200 12
Structures and Improvements (321)			78,392 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			<u> </u>
Electric Pumping Equipment (325)			75,606 17
Diesel Pumping Equipment (326)			<u> </u>
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			1,927 20
Total Pumping Plant	0	0	156,125
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			16,029 23
Total Water Treatment Plant	0	0	16,029
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			13,731 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

- 1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
- 4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts	Balance First of Year	Additions During Year	
(a)	(b)	(c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	92,964		26
Transmission and Distribution Mains (343)	827,093		27
Fire Mains (344)	0		28
Services (345)	182,087	365	29
Meters (346)	23,756		30
Hydrants (348)	70,821		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,210,452	365	_
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	5,609		34
Office Furniture and Equipment (372)	1,522		35
Computer Equipment (372.1)	1,387		36
Transportation Equipment (373)	3,011		37
Other General Equipment (379)	12,874		38
Other Tangible Property (390)	0		39
Total General Plant	24,403	0	_
Total utility plant in service directly assignable	1,624,028	365	_
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,624,028	365	=

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			92,964	26
Transmission and Distribution Mains (343)			827,093	27
Fire Mains (344)			0	28
Services (345)			182,452	29
Meters (346)	425	(631)	22,700	30
Hydrants (348)			70,821	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	425	(631)	1,209,761	•
GENERAL PLANT Land and Land Rights (370) Structures and Improvements (371) Office Furniture and Equipment (372)			0 5,609 1,522	
Computer Equipment (372.1)			1,322	
Transportation Equipment (373)				•
Other General Equipment (379)			12,874	
Other Tangible Property (390)			0	•
Total General Plant	0	0	24,403	00
Total utility plant in service directly assignable	425	(631)	1,623,337	•
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	425	(631)	1,623,337	:

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			1,509	1,509	- 1
February			1,474	1,474	2
March			1,477	1,477	3
April			1,508	1,508	4
May			1,983	1,983	5
June			1,940	1,940	6
July			1,968	1,968	7
August			1,987	1,987	8
September			1,995	1,995	9
October			1,752	1,752	10
November			1,653	1,653	11
December			1,663	1,663	12
Total for year	0	0	20,909	20,909	-
Less: Measured or e	estimated water used in mai	n flushing and water	treatment during year	2,000	13
Less: Other utility us	se			350	14
Other utility use explanation of the control of the	anation: NW AND FLUSHING				15
Water pumped into d	distribution system			18,559	16
Less: Water sold				15,942	17
Losses and unaccou	inted for			2,617	18
Percent unaccounted	d for to the nearest whole pe	ercent (%)		14%	19
If more than 25%, inc	dicate causes and state wha	at action has been tal	ken to reduce water loss		20
	mped by all methods in any	one day during repo	rting year	147	21
	9/19/1999				_ 22
Cause of maximum:		_			23
	AND OPERATING VALVES				
	mped by all methods in any	one day during repor	ting year	30	_ 24
	3/5/1999				25
	pumping for the year			36,036	_ 26
If water is purchased					27
	Point of Delivery:				28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	ldentification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
312 W NORTH STREET	2	424	10	540,000	Yes	1
525 E SCHOOL STREET	3	167	18	345,600	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

	Intakes			
Location (a)	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)

NONE 1

PUMPING & POWER EQUIPMENT

- 1. Use a separate column for each pump.
- 2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
- 3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	2	3	1
Location	VILLAGE	VILLAGE	2
Purpose	Р	Р	3
Destination	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	SIMMONS	5
Year Installed	1964	1997	6
Туре	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	425	250	8
Pump Motor or			9
Standby Engine Mfr	MS	US MOTOR	10
Year Installed	1973	1997	11
Туре	ELECTRIC	ELECTRIC	12
Horsepower	30	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or			22
Standby Engine Mfr			23
Year Installed			24
Туре			25
Horsepower			26

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RESERVOIRS, STANDPIPES & WATER TREATMENT

- 1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
- 2. Use a separate column for each using additional copies if necessary.
- 3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	AQUA STORE			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R			4 5
Year constructed	1987			6
Primary material (earthen, steel, concrete, other)	STEEL			 7 8
Elevation difference in feet (See Headnote 3.)	162			9 10
Total capacity in gallons	128,000			11
WATER TREATMENT PLANT Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			12 13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			15 16 17
Filters, type (gravity, pressure, other, none)	NONE			18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000			20 21 22
Is a corrosion control chemical used (yes, no)?	Y			22 23 24
Is water fluoridated (yes, no)?	N			25

WATER MAINS

- 1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- 2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
- 3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
- 4. Explain all reported adjustments as a schedule footnote.
- 5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

		_						
		_				Adjustments		_
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	100	0	0	0	100	_ 1
M	D	4.000	573	0	0	0	573	2
M	D	6.000	19,607	0	0	0	19,607	 3
M	D	8.000	13,325	0	0	0	13,325	4
Total Within M	lunicipality		33,605	0	0	0	33,605	_
Total Utility		=	33,605	0	0	0	33,605	_

WATER SERVICES

- 1. Explain all reported adjustments as a schedule footnote.
- 2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- 3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
- 4. Report services separately by pipe material and diameter.
- 5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
M	0.750	357	0	0	0	357	36
M	1.000	50	0	0	0	50	3
P	1.000	1	0	0	0	1	
М	1.250	3	0	0	0	3	
M	1.500	1	0	0	0	1	
M	2.000	4	0	0	0	4	
M	4.000	1	0	0	0	1	
Total Utili	ty _	417	0	0	0	417	39

METERS

- 1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
- 2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- 3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
- 4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size			<u> </u>	Adjustments			
of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	447	0	12	0	435	23	1
1.000	3	0	0	0	3	0	2
1.250	2	0	0	0	2	0	3
1.500	4	0	0	0	4	0	4
2.000	3	0	0	0	3	0	5
6.000	0	0	0	0	0	0	6
Total:	459	0	12	0	447	23	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (I)	Wholesale, Inter- Department or Utility Use (m)		Total (o)	
0.625	307	42	1	0	1	84	435	_ 1
1.000	0	2	0	0	0	1	3	2
1.250	0	1	0	0	0	1	2	_ 3
1.500	1	2	0	0	1	0	4	4
2.000	0	1	0	1	0	1	3	5
6.000	0	0	0	0	0	0	0	6
Total:	308	48	1	1	2	87	447	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

- 1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- 2. Explain all reported adjustments in the schedule footnotes.
- 3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						•
Outside of Municipality	0				0	1
Within Municipality	65				65	2
Total Fire Hydrants	65	0	0	0	65	=
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	_

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 65

Number of distribution system valves end of year: 89

Number of distribution valves operated during year: 89

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

account 345- additions reflect contract holdback carried over from 1998 project no statistical change

account 346- adjustment necessary to reflect return of meters to vendor

SEWER OPERATING REVENUES & EXPENSES

Particulars Amounts (a) (b)	
Operating Revenues	
Sewage Operating Revenues	
Sewage Operating Revenues (621-626) 138,387	1
Total Sewage Operating Revenues 138,387	-
Other Operating Revenues	
Forfeited Discounts (631)	2
Servicing of Customers Laterals (632) 0	3
Sale of Fertilizer (633)	4
Rent from Sewerage Properties (634) 0	_ 5
Miscellaneous Operating Revenues (635) 3,000	_ 6
Amortization of Construction Grants (636) 21,123	7
Total Other Operating Revenues 24,123	_
Total Operating Revenues 162,510	_
Operation and Maintenananae Evpanaea	
Operation and Maintenenance Expenses Operation Expenses (820-829) 15,786	8
Maintenance Expenses (831-834) 39,497	- 9
Customer Accounting & Collection Expenses (840-843) 8,312	10
Administrative and General Expenses (850-857) 9,801	_ 11
Total Operation and Maintenenance Expenses 73,396	_
Other Operation Francisco	
Other Operating Expenses Depreciation Expense (403) 56,144	12
Amortization Expense (404)	- 12 13
Taxes (408) 2,976	14
Total Other Operating Expenses 59,120	- '-
Total Operating Expenses 132,516	-
NET OPERATING INCOME 29,994	_

SEWAGE OPERATING REVENUES

- 1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- 2. Report estimated gallons for flat rate service.
- 3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
- 4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	-
Measured Service to General Customers (622)				
Residential Revenues	301	11,649	105,430	5
Commercial Revenues	53	3,661	28,452	6
Industrial Revenues				7
Revenues from Public Authorities	2	549	3,566	8
Total Measured Service to General Customers (622)	356	15,859	137,448	•
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)	3	84	939	12
Total Sewage Operating Revenues	359	15,943	138,387	:

HIGH STRENGTH CONTRIBUTORS

- 1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorpus.
- 2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
- 3. The units "mg/l" are now used in place of the equivalent "ppm."
- 4. List type, volume, strength.

	Volume			
	Annual Gallons	BOD	SS	Phos
Туре	(000's)	(mg/l)	(mg/l)	(mg/l)
(a)	(b)	(c)	(d)	(e)

NONE

OTHER OPERATING REVENUES (SEWER)

- 1. Report revenues relating to each account and fully describe each item using other than the account title.
- 2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
- 3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)
Customers Forfeited Discounts (631):	
Customer late payment charges	1
Other (specify): NONE	2
Total Customers Forfeited Discounts (631)	0
Servicing of Customers Laterals (632): NONE	3
Total Servicing of Customers Laterals (632)	0
Sale of Fertilizer (633): NONE	4
Total Sale of Fertilizer (633)	0
Rent from Sewerage Property (634): NONE	5
Total Rent from Sewerage Property (634)	0
Miscellaneous Operating Revenues (635):	
SANITARY BENEFIT CHARGE TO MUNICIPALITY	3,000 6
Total Miscellaneous Operating Revenues (635)	3,000
Amortization of Construction Grants (636):	· · · · · · · · · · · · · · · · · · ·
AMORTIZTION OF CONSTRUCTION GRANT FUNDS	21,123 7
Total Amortization of Construction Grants (636)	21,123

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
OPERATION EXPENSES	455
Supervision and Labor (820)	455
Power and Fuel for Pumping (821)	8,228
Power and Fuel for Aeration Equipment (822)	
Chlorine (823)	
Phosphorous Removal Chemicals (824)	
Sludge Conditioning Chemicals (825)	
Other Chemicals for Sewage Treatment (826)	
Other Operating Supplies and Expenses (827)	6,131
Transportation Expenses (828)	972
Rents (829)	
Total Operation Expenses	15,786
Maintenance of Sewage Collection System (831) Maintenance of Collection System Pumping Equipment (832) Maintenance of Treatment and Disposal Plant Equipment (833)	10,978 5,603 19,557
, ,	•
Maintenance of General Plant Structures and Equipment (834)	3,359
Total Maintenance Expenses	39,497
CUSTOMER ACCOUNTING & COLLECTION EXPENSES	
Billing, Collecting and Accounting (840)	6,403
Flat Rate Inspections (841)	
Meter Reading (842)	1,909
Uncollectible Accounts (843)	
Total Customer Accounting & Collection Expenses	8,312
ADMINISTRATIVE AND GENERAL EXPENSES	
Administrative and General Salaries (850)	1,090
Office Supplies and Expenses (851)	754
Outside Services Employed (852)	
Outside Services Employed (852) Insurance Expense (853)	1,608

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
ADMINISTRATIVE AND GENERAL EXPENSES	
Regulatory Commission Expenses (855)	:
Miscellaneous General Expenses (856)	1,284
Rents (857)	:
Total Administrative and General Expenses	9,801
Total Operation and Maintenance Expenses	73,396

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		2,584	1
Local and School Tax Equivalent on Meters Charged by Water Department		242	2
PSC Remainder Assessment		150	3
Other (specify): NONE			4
Total tax expense	=	2,976	

SEWER UTILITY PLANT IN SERVICE

- 1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
- 4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year	
INTANGIBLE PLANT	(6)	(c)	
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		_ 3
Total Intangible Plant	0	0	Ū
	<u></u>	<u> </u>	-
COLLECTION SYSTEM			
Land and Land Rights (310)	0		_ 4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	89,725		_ 6
Collecting Mains and Accessories (313)	537,053		7
Interceptor Mains and Accessories (314)	0		_ 8
Force Mains (315)	19,089		9
Other Collecting System Equipment (316)	0		_ 10
Total Collection System	645,867	0	_
COLLECTION SYSTEM PUMPING INSTALLATIONS	45.500		
Land and Land Rights (320)	15,539		11
Structures and Improvements (321)	0		_ 12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	22,012		_ 14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		_ 16
Total Collection System Pumping Installations	37,551	0	-
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	640		17
Structures and Improvements (331)	703,351		18
Preliminary Treatment Equipment (332)	115,441		19
Primary Treatment Equipment (333)	204,071		20
Secondary Treatment Equipment (334)	24,273		
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	41,803		 23
Sludge Treatment and Disposal Equipment (337)	5,646		24
Plant Site Piping (338)	150,829		 25
Flow Metering and Monitoring Equipment (339)	27,797		26
Outfall Sewer Pipes (340)	15,559		27

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SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			89,725	6
Collecting Mains and Accessories (313)			537,053	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			19,089	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	645,867	
COLLECTION SYSTEM PUMPING INSTALLATIONS Land and Land Rights (320)			15,539	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			22,012	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	37,551	
TREATMENT AND DISPOSAL PLANT			242	4-
Land and Land Rights (330)			640	
Structures and Improvements (331)			703,351	
Preliminary Treatment Equipment (332)			115,441	
Primary Treatment Equipment (333)			204,071	
Secondary Treatment Equipment (334)			24,273	
Advanced Treatment Equipment (335)				22
Chlorination Equipment (336)			41,803	
Sludge Treatment and Disposal Equipment (337)			5,646	
Plant Site Piping (338)			150,829	
Flow Metering and Monitoring Equipment (339)			27,797	
Outfall Sewer Pipes (340)			15,559	27

SEWER UTILITY PLANT IN SERVICE

- 1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
- 4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	14,654		28
Total Treatment and Disposal Plant	1,304,064	0_	-
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	5,000		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	30,213		32
Transportation Equipment (373)	51,538		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	86,751	0	_
Total utility plant in service directly assignable	2,074,233	0	_
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	2,074,233	0	_

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)			14,654	28
Total Treatment and Disposal Plant	0	0	1,304,064	
GENERAL PLANT				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			5,000	30
Office Furniture and Equipment (372)			0	31
Computer Equipment (372.1)			30,213	32
Transportation Equipment (373)			51,538	33
Other General Equipment (379)			0 :	34
Other Tangible Property (390)			0	35
Total General Plant	0	0	86,751	
Total utility plant in service directly assignable	0	0	2,074,233	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	0	0	2,074,233	

SEWER SERVICES

- 1. Explain all reported adjustments as a schedule footnote.
- 2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
- 3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
- 4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	2.000	1	0	0	0	1		1
Sewer	4.000	376	0	0	0	376	3	2
Sewer	6.000	11	0	0	0	11		3
Total Utili	ty	388	0	0	0	388	3	

SEWER MAINS

- 1. Report mains separately by diameter. Pipe materials do not need to be specified.
- 2. Explain all reported adjustments as a schedule footnote.
- 3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

		t	lumber of Fee	N		
	End of Year (f)	ear During Year (Decrease) Year			First of Year (b)	Diameter in Inches (a)
_ 1	420	0	0	0	420	4.000
2	0	0	0	0	0	6.000
_ 3	22,594	0	0	0	22,594	8.000
4	2,212	0	0	0	2,212	10.000
5	990	0	0	0	990	12.000
_ 6	1,250	0	0	0	1,250	15.000
=	27,466	0	0	0	27,466	Total Utility

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

Account 821 - includes 12 months of expense, cost has decreased compared to past history ${}^{\circ}$

Account 831 & 833 - increase in need for repair by outside contractors in comparrison to prior years